

district. We have the Educational Service Units that encompass county lines. We have the Natural Resource Districts which encompass or go farther than county lines, beyond county lines. So unless we equalize, unless we get counties on the levels at the same time, we are perpetuating a grossly unfair system of taxation in Nebraska. It is not fair for a county that lags or drags its feet in its reappraisal process to gain benefits when a county that has diligently reappraised and complied with the statutes and the intent of this Legislature that they are put at a disadvantage. I think this bill needs discussion. I think this needs to be talked about. I'm not sure I can vote for the bill, other than bringing it out of Committee. I'm not so sure I'm ready to take a step so drastic as to put this much authority and power with the Tax Commissioner, removing it from the local level to the state level. I know the situation as it exists today is wrong, I know it is unfair. I know this Legislature better approach this problem. LB 131, as amended, does do some things that will work toward this particular situation. We're setting up a procedure in 131 whereby the county assessor must tell his supervisors, who must tell the Tax Commissioner, who must tell the Board of Equalization their game plan for bringing that reassessment up to date. I am impatient that we have not brought these new values up. I'm impatient that we still have the inequity. I think Senator Koch, I think this is a workable thing. I'm not saying it isn't workable.

PRESIDENT: One minute, Senator.

SENATOR DWORAK: I'm not saying this will not work. I'm saying it is a pretty drastic departure. I do think the problem is apparent, the problem exists. The problem is glaring. Whether this is the solution or not I don't know. I think it is well worth bringing it out on this floor and discussing it along with the concepts of LB 131. Hopefully this body, in its wisdom, can correct a glaring inequity. So I would hope that this body would support Senator Koch's motion and bring this out of committee.

PRESIDENT: Senator Simon.

SENATOR SIMON: Mr. President, members of the Legislature. I too am in support of Senator Koch. I am one of the people that serve on the Revenue Committee. We've discussed this bill more times than I care to go into. We were deadlocked, as Senator Keyes said. Yesterday the Committee heard testimony on the personal property tax. One of the things that was brought out in the testimony was the fact that the county assessors have done an absolutely outstanding job of being able to assess personal property on an equal level across the whole state. But for some reason unbeknown to me, they do such a rotten, miserable job of trying to do an equalization of assessing property across the state when it comes to the property that the people live on. Senator Koch has pointed out the figures where you've got a low of 9, whatever percent up to 28 percent and there is no excuse for that. I just read an article in the paper that might be of interest to the members of the Legislature that a particular county, and I don't remember what county it was, but one county yesterday, a county board of commissioners reversed its decision of one month ago, and they have voted not to reassess this year. The current law that is on the books has been made a mockery of. Seven or eight counties have chosen to completely ignore the intent of the law,